IN THE CLAIMS

Please amend the claims as follows:

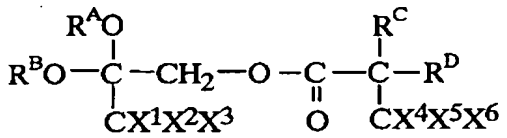
Claims 1-17 (Cancelled):

Claim 18 (New): A process for preparing a fluorinated acyl fluoride of formula (3) comprising,

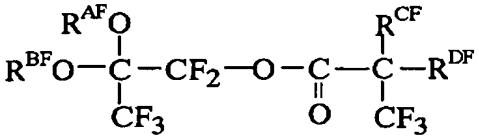
(i) reacting a compound of formula (1) having a fluorine content of 30 mass% or above with fluorine in a liquid phase to form a compound of formula (2);

(ii) dissociating the ester bond in the compound of formula (2);

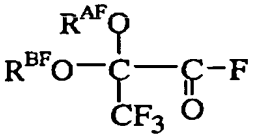
(iii) irradiating a reaction system of (i) with ultraviolet light:



(1)



(2)



(3)

wherein each of R^A and R^B, which may be the same or different, is a monovalent saturated hydrocarbon group, a halogenated monovalent saturated hydrocarbon group, a hetero atom-containing monovalent saturated hydrocarbon group or a halogenated (hetero atom-containing monovalent saturated hydrocarbon) group, each of R^C and R^D, which may be the same or different, is a hydrogen atom, a halogen atom, a monovalent saturated hydrocarbon group, a halogenated monovalent saturated hydrocarbon group, a hetero atom-

containing monovalent saturated hydrocarbon group or a halogenated (hetero atom-containing monovalent saturated hydrocarbon) group,

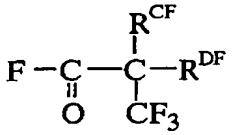
each of X^1, X^2, X^3, X^4, X^5 and X^6, which may be the same or different, is a hydrogen atom or a fluorine atom, provided that at least one of R^A, R^B, R^C, R^D, X^1, X^2, X^3, X^4, X^5 and X^6 is a fluorine-containing group or a fluorine atom,

R^{AF} corresponds to R^A, R^{BF} corresponds to R^B, R^{CF} corresponds to R^C, R^{DF} corresponds to R^D, and when R^A, R^B, R^C and R^D are hydrogen-containing groups, R^{AF}, R^{BF}, R^{CF} and R^{DF} are groups derived respectively from R^A, R^B, R^C and R^D by replacing substantially all the hydrogen atoms by fluorine atoms, and when R^A, R^B, R^C and R^D are groups containing no hydrogen atoms, R^{AF}, R^{BF}, R^{CF} and R^{DF} are the same as R^A, R^B, R^C and R^D, respectively,

the combination of R^A and R^B and the combination of R^C and R^D may form bivalent groups selected from bivalent saturated hydrocarbon groups, halogenated bivalent saturated hydrocarbon groups, hetero atom-containing bivalent saturated hydrocarbon groups and halogenated (hetero atom-containing bivalent saturated hydrocarbon) groups, respectively, the combination of R^{AF} and R^{BF} forms a bivalent group corresponding to a bivalent group formed by the combination of R^A and R^B, and the combination of R^{CF} and R^{DF} forms a bivalent group corresponding to a bivalent group formed by the combination of R^C and R^D, provided that when the combination of R^A and R^B and the combination of R^C and R^D form hydrogen-containing bivalent groups, the bivalent groups formed by the combination of R^{AF} and R^{BF} and the combination of R^{CF} and R^{DF} are groups derived from the hydrogen-containing bivalent groups by replacing substantially all the hydrogen atoms by fluorine atoms, and when the combination of R^A and R^B and the combination of R^C and R^D form bivalent groups containing no hydrogen atoms, the bivalent groups formed by the

combination of R^{AF} and R^{BF} and the combination of R^{CF} and R^{DF} are the same as the bivalent groups containing no hydrogen atoms.

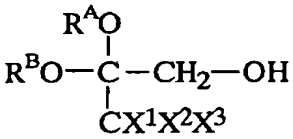
Claim 19 (New): The process according to Claim 18, wherein when the ester bond in the compound of formula (2) is dissociated to form the fluorinated acyl fluoride of formula (3), a compound of formula (4) is formed:



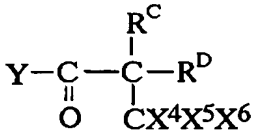
(4)

wherein R^{CF} and R^{DF} are the same as defined above.

Claim 20 (New): The process according to Claim 18, wherein the compound of formula (1) is prepared by reacting a compound of formula (5) with a compound of formula (6):



(5)



(6)

wherein R^A, R^B, R^C, R^D, X^1, X^2, X^3, X^4, X^5 and X^6 are the same as defined above, and Y is a halogen atom.

Claim 21 (New): The process according to Claim 18, wherein in the compound of formula (2), R^{CF} is the same as OR^{AF}, and R^{DF} is the same as OR^{BF}.

Claim 22 (New): The process according to Claim 18, wherein the fluorine content of the compound of formula (1) is from 30 to 70 mass%.

Claim 23 (New): The process according to Claim 18, wherein the molecular weight of the compound of formula (1) is from 200 to 1000.

Claim 24 (New): The process according to Claim 18, wherein all of X^1, X^2 and X^3 are hydrogen atoms.

Claim 25 (New): The process according to Claim 18, wherein R^A and R^B are hetero atom-containing monovalent saturated hydrocarbon groups which are ether oxygen-containing monovalent saturated hydrocarbon groups, or halogenated (hetero atom-containing monovalent saturated hydrocarbon groups which are halogenated ether oxygen-containing monovalent saturated hydrocarbon) groups.

Claim 26 (New): The process according to Claim 24, wherein R^A and R^B are hetero atom-containing monovalent saturated hydrocarbon groups which are ether oxygen-containing monovalent saturated hydrocarbon groups or halogenated (hetero atom-containing monovalent saturated hydrocarbon groups which are halogenated ether oxygen-containing monovalent saturated hydrocarbon) groups.

Claim 27 (New): The process according to Claim 18, wherein the irradiation of the reaction system with ultraviolet light is from 0.1 to 3 hours.

Claim 28 (New): The process according to Claim 18, further comprising adding a compound containing a C-H bond to the reaction system.

Claim 29 (New): The process according to Claim 28, wherein the compound containing a C-H bond comprises an aromatic hydrocarbon.

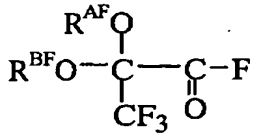
Claim 30 (New): The process according to Claim 28, wherein the compound containing a C-H bond is selected from at least one member from the group consisting of benzene and toluene.

Claim 31 (New): The process according to Claim 28, wherein the compound containing a C-H bond is present in an amount of 0.01 to 5 mole % with respect to compound of formula (1).

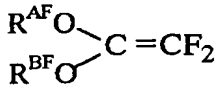
Claim 32 (New): The process according to Claim 28, wherein the compound containing a C-H bond is added in the presence of fluorine gas.

Claim 33 (New): The process according to Claim 28, wherein the compound containing a C-H bond is added under a pressure of from 0.01 to 5 MPa in the reaction system.

Claim 34 (New): A process for preparing a fluorinated vinyl ether, which comprises pyrolyzing the fluorinated acyl fluoride of following formula (3) obtained by the process according to Claim 18 to form a compound of following formula (10):



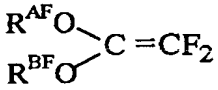
(3)



(10)

wherein R^{AF} and R^{BF} are the same as defined above.

Claim 35 (New): A fluororesin comprising polymerization product of the fluorinated vinyl ether of formula (10) prepared according the process of Claim 34



(10)

wherein R^{AF} and R^{BF} are the same as defined above.